

AEAGA-GR (CFSC-CR-RB/13 Jan 94) 1st End  
SUBJECT: Better Opportunities for Single Soldiers (BOSS) Seed Money

HEADQUARTERS, UNITED STATES ARMY, EUROPE, AND SEVENTH ARMY,  
OFFICE OF THE DEPUTY CHIEF OF STAFF, PERSONNEL, ATTN:  
AEAGA-GR, UNIT 29351, APO AE 09014 06 JUN 1994

FOR COMMANDER, 54TH BASE SUPPORT BATTALION, ATTN: AERAN-AM,  
APO AE 09703

1. Additional clarification to policies outlined in basic memorandum follows:

a. When an installation receives BOSS program seed money from U.S. Army Community and Family Support Center (USACFSC), the contra to cash should be GLAC 267 Misc Other Unearned Income. In conjunction with the entry to GLAC 267, BOSS program managers must maintain a sub-record ledger for the balance of the BOSS seed money until all of the seed money is spent. Each time the seed money is spent (expended), the BOSS program must recognize a contra amount as income. The following is an example of a BOSS seed money transaction:

(1) The BOSS program at the installation receives \$10,000 seed money.

Dr 101 - Cash in Bank	\$10,000
Cr 267 - Misc Other Unearned Income	\$10,000

(2) The BOSS program manager purchases visors, hats, key fobs, and water bottle containers for \$350 a month later to give away as prizes to generate awareness at a special event.

Dr 267 - Misc Other Unearned Income	\$350
Cr 806 - Nonoperating Sources of Income	\$350
Dr 726 - Supplies	\$350
Cr 101 - Cash in Bank	\$350

b. The "sub-record ledger" may also serve as a tracking mechanism by the BOSS program manager for income and expenses of the BOSS program, e.g., tracking income and expenses of the program from providing various BOSS activities. Tracking BOSS transactions would be similar to tracking Unit Funds. BOSS program managers may get assistance from the FMD for maintaining tracking records.

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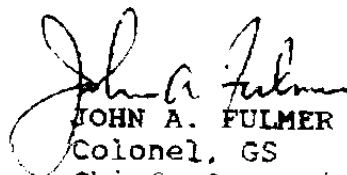
c. BOSS program managers should be aware that at the end of each fiscal year all income and expenses of the BOSS program lose their identity when they are closed to fund retained earnings (except any BOSS seed money balance in GLAC 267). However, if BOSS programmers wish to retain all or a portion of the money earned during the previous year, they must maintain a sub-record ledger. This information is useful in developing the budget for the next fiscal year.

d. A complete accounting is to be submitted to Community and Family Support Division, ATTN: Manager, USAREUR MWR Fund, Unit 29351, APO AE 09014, NLT 30 Oct of the following NAF fiscal year. This document should break out total expenses and revenue. All BOSS expenditures should be voted, passed, and noted in the minutes of BOSS council meetings and attached to PR&C procurement documents.

e. All final accounting will be consolidated by this office and submitted to USACFSC for their review.

2. Points of contact are Ms. McDonald (370-7410), Major Sidri (370-6379), and Mr. Dykema (370-6803).

FOR THE DEPUTY CHIEF OF STAFF, PERSONNEL:



JOHN A. FULMER  
Colonel, GS

Chief, Community and Family  
Support Division